



Appeal of James Rudolph Gibson

Subsequent to the hearing in this matter, appellant conceded that respondent had correctly calculated his tax liability. Accordingly, respondent's action will be sustained.

O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 19060 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in denying the claim of James Rudolph Gibson for refund of personal income tax in the amount of \$803.94 for the year 1968, be -and the same is hereby sustained.

Done at Sacramento, California, this 6th day of December , 1977, by the State Board of Equalization.

William A. Burns, Chairman
Paul R. Kier, Member
Iris Sawyer, Member
Geo. R. Kelly, Member
_____, Member